

## Chapter 2: Circulars and Common Rules

This Guide incorporates by reference the provisions of the Office of Management and Budget (OMB) circulars and government-wide common rules applicable to grants and cooperative agreements. These circulars and common rules include the following:

<b>OMB CIRCULARS:</b>	
<b>Administrative Requirements:</b>	
OMB Circular A-102	"Grants and Cooperative Agreements with State and Local Governments," revised October 7, 1994.
OMB Circular A-110	"Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals and Other Non-Profit Organizations," November 19, 1993 (codified at 28 CFR Part 70).
<b>Cost Principles:</b>	
OMB Circular A-21	"Cost Principles for Educational Institutions," revised April 26, 1996 (codified at 28 CFR Part 66, by reference).
OMB Circular A-87	"Cost Principles for State, Local, and Indian Tribal Governments," revised May 4, 1995 (codified at 28 CFR Part 66, by reference).
OMB Circular A-122	"Cost Principles for Nonprofit Organizations," revised May 8, 1997 (codified at 28 CFR Part 66, by reference).
<b>Audit Requirements:</b>	
OMB Circular A-133	"Audits of States, Local Governments and Nonprofit Institutions," revised June 30, 1997 (codified at CFR Part 66 & Part 70).
<b>GOVERNMENT-WIDE COMMON RULES:</b>	
<b>"Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Units of Governments,"</b> dated March 11, 1988 (codified at 28 CFR Part 66). (Grants Management Common Rule for State and Local Units of Governments.)	
<b>"Government-wide Debarment and Suspension (Nonprocurement) and Government-wide Requirements for Drug-free Workplace (Grants)"</b> (codified at 28 CFR Part 67).	
<b>"New Restrictions on Lobbying"</b> (codified at 28 CFR Part 69).	

## NOTES